



Form 355U
Income Excise for Taxpayers
Subject to Combined Reporting

2009

Massachusetts
Department of
Revenue

For calendar year 2009 or taxable period beginning

2009 and ending

Name of principal reporting corporation	Federal Identification number	State or country of incorporation	
Principal address	City/Town	State	Zip
Contact person	Telephone number		

- 1 Type of group (check one only): ☐ Financial ☐ Non-financial ☐ Mixed
- 2 Are you making or are you subject to an affiliated group election? ☐ Yes ☐ No
- 3 Are you making or are you subject to a worldwide group election? ☐ Yes ☐ No
- 4 Is any member of the combined group requesting alternate apportionment? ☐ Yes ☐ No
- 5 Is this an amended filing? ☐ Yes ☐ No
- 6 Is the group or any member deducting interest expense paid to a related entity? ☐ Yes ☐ No
- 7 Is the group or any member deducting intangible expense paid to a related entity? ☐ Yes ☐ No
- 8 Does the group have an excluded parent? ☐ Yes ☐ No
- 9 Has the group elected a Massachusetts adjusted basis for non-taxable members? ☐ Yes ☐ No
- 10 Is any member currently under audit by the Internal Revenue Service (IRS)? ☐ Yes ☐ No
- 11 Is any member taking a Massachusetts film credit against its income excise tax? ☐ Yes ☐ No
- 12 Is any member taking a life science credit against its income excise tax? ☐ Yes ☐ No
- 13 Last year for which any member was audited by IRS ▶ 13
- 14 Enter the number of federal disclosure statements filed by members for this tax year ▶ 14
- 15 Enter the number of Massachusetts taxpayer disclosure statements included with return ▶ 15
- 16 Total number of taxable members included in the combined report ▶ 16
- 17 Total number of non-taxable members in the combined group ▶ 17
- 18 Total number of U.S. Schedules M-3 filed ▶ 18
- 19 Total number of members subject to fiscalization ▶ 19

Excise Tax Calculation

20 Total financial institution excise due from members.	▶ 20	
21 Total utility corporation excise due from members.	▶ 21	
22 Total business corporation income measure of excise due from members	▶ 22	
23 Total excise before credits and payments. Add lines 20 through 22.	23	
24 Credits taken by corporations using their own credits	▶ 24	
25 Credits taken under sharing rules.	▶ 25	
26 Excise due before voluntary contribution.	26	
27 Voluntary contribution for endangered wildlife conservation	▶ 27	
28 Excise due plus voluntary contribution. Add lines 26 and 27	28	
29 2008 overpayment applied to 2009 tax	▶ 29	
30 Estimated tax payments (group).	▶ 30	
31 Payment with extension (group).	▶ 31	
32 Pass through entity withholding	▶ 32	
33 Refundable Film Credit	▶ 33	
34 Refundable Dairy Credit. Certificate number ▶	▶ 34	
35 Refundable tax credit for life science companies.	▶ 35	
36 Other payment or refund for this tax year	▶ 36	
37 Total payments and refundable credits. Add lines 29 through 36	37	
38 Amount overpaid. Subtract line 28 from line 37	38	
39 Amount overpaid to be credited to 2010 estimated tax	▶ 39	
40 Amount overpaid to be refunded	▶ 40	
41 Balance due. Subtract line 37 from line 28	41	
42 M-2220 penalty ▶ \$; Other penalties ▶ \$ Total penalty	42	
43 Interest.	▶ 43	
44 Excise due plus statutory additions	44	